

Jarvis, Sharon

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From: Jarvis, Sharon  
Sent: Tuesday, February 05, 2002 1:09 PM  
To: Rosenthal, Dave  
Cc: Lyle, Geoff; Beck, Barbara; Anderson, Vic  
Subject: Annotations on Periodicals (perhaps they should all be reviewed in light of the below comments)

**385.0920 (3/2/67)** - this annotation should be changed to reflect the fact that under the current version of Rev. and Tax. Code section 6362.7 and Reg. 1590 "periodicals" are no longer exempt unless they are sold by subscription delivered by mail or common carrier or are subject to some other exemption such as being distributed by a nonprofit.

I suggest the word "exempt" in the last sentence of the annotation be deleted and replaced by the word "periodicals." That should take care of the problem.

**385.0040 (2/8/67)** - same problem in using the word "exempt" in the annotation. I suggest that you delete the word "exempt" in the first sentence of this annotation and replace it with the word "periodicals."

**385.0060 (10/9/67)** - same problem as above. I suggest you just delete the word "exempt" from the annotation and replace the word "an" with the word "a."



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**STATE BOARD OF EQUALIZATION**

Oct. 9, 1967

Los Angeles - Dist. Prin Aud.(JTQ)

Tax Counsel (TPP:AWP)

Bowling Service League Sheets

In your memo of October 2, 1967 you ask whether the Bowling Service League sheets come within the periodical exemption of Section 6362 and Ruling 50.

The facts, as we understand them, are that the publication is distributed weekly during the league season and contains league standings and scores of individuals participating in the league. Each week the figures are updated.

The interval of publication criterion is met even though it is published only during the league season. Publication through a 12-month period is not a requirement under either Section 6362 or Ruling 50. The interval between each of the issues published in a series is controlling and a weekly publication comes within this requirement (see annotation 1595.30).

The issues bear a relationship to prior issues since the compilations are kept current and the teams and members listed are constant throughout the league season.

The publication is of interest to members of the league. The "score sheets" referred to in annotation 1595.26 were blank sheets to be filled in at the time the game was bowled. This is the type of "score card" referred to in the exclusionary language contained in Ruling 50.

Therefore, the Bowling Service League Sheet qualifies as an exempt periodical under Section 6362.

AWP :cb [lb]